

1. The Report and its findings and recommendations are wholly ACCEPTED and APPROVED;
2. The motions for summary judgment by the parties are DENIED;
3. The final decision of the Commissioner of Social Security is VACATED and this action is REMANDED to the Commissioner pursuant to the fourth sentence of 42 U.S.C. § 405(g) for further consideration in accord with the Report; and
4. The clerk will close this case.

ENTER: April 14, 2011

/s/ JAMES P. JONES

United States District Judge